FINANCIAL DEPARTMENT.

No. 501. *The 7th September* 1894.

The following letter of the Accountant-General of Madras is published for the information and guidance of District Treasury Officers.

E. R. SUBRAYER, *Comptroller*.

From the Accountant-General to the Government of Madras, To all Collectors and Treasury Officers, dated, Fort St. George, 1st September 1894.

SIR,

I have the honor to invite your attention to Notifications numbered 4426, 4460 and 4461, published in the *Fort St. George Gazette* Extraordinary of the 1st and 3rd of September respectively. In the first of these, the unconverted balance of the loan of 1854-55, which on the 27th instant amounted to 1,385 lakhs in India and England, is notified for discharge on the 31st December 1894 on which date interest will cease. But the owners are given the alternative of tendering their Notes for conversion to a 3½ loan of the same year anytime before Noon on Wednesday the 3rd of October, with the difference that, if tendered before Noon of Monday, September 17th, the reduction in the rate of interest will not take effect until the 31st December 1894 ; while if tendered after that date, it will take effect from the 30th of June last and will therefore be retrospective in its effect. In Notification No. 4460, published in the Gazette Extraordinary no loans are notified for discharge, but owners of notes belonging to the loan of the 1st May 1865 not enfaced for payment in Calcutta, and of the reduced 4 per cent loan of 1879, are allowed the option of tendering their Notes for conversion to the 3½ per cent loans of the same year at any time before Monday the 17th September ; the difference between interest at the old and new rates calculated to the end of the year will in each case be paid in cash at the time.

2. In Notification No. 4461, the owners of Notes of the 4 per cent sicca loan of 1832-33 and of the 4 per cent loan of 1835-36 are allowed the option of tendering their Notes for conversion to the 3½ per cent loan of 1st May 1865 on practically the same terms.

3. It will be observed voluntary tenderers of the 1865, 1879, 1832-33 and 1835-36 loans obtain the same terms as timely tenderers of Notes of the 1854-55 loan, and there can be little doubt that when the unconverted balance of the former loans comes to be notified for discharge, the terms of conversion offered to those who have neglected the present opportunity will not be better than those allowed to late tenderers of the latter loan.

T. W. RAWLINS,
Accountant-General.

KOLAR DISTRICT.

The 28th August 1894.

List of Excess Amount of Fees and Penalties refundable to the Presenter of Document in the Sub-Registry Office of the Kolar District for the month of August 1894.

Name of Sub-Registry Office.	Name of Presenter of Document.	Date of Document.	Nature of Document.	Excess Amount of Fees and Penalties refundable.	Grounds for the refund.	Date before which the application for refund should be made by the party entitled to it.	Remarks.
1	2	3	4	5	6	7	8
				Rs. A. P.			
Malur ...	Venkatagiraiya	30th Oct. 1893.	Sale deed for Rs. 50.	0 4 0	Excess penalty under Section 34 of the Act recovered through mistake.	25th Oct. 1894.	This amount has been credited in the Taluk Treasury Accounts on the 2nd March 1894 and included in the sum of Rs. 2-8-0.

ABDUL AZIZ, *Registrar.*